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Auditor's report

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LLMC #: 00484t

STATE OF WEST VIRGINIA.

AUDITOR'S REPORT,

FOR THE

FISCAL YEAR

ENDING

SEPTEMBER 30, 1872.

CHARLESTON:
HENRY S. WALKER, PUBLIC PRINTER.
1872.

STATE OF WEST VIRGINIA,

AUDITOR'S OFFICE,

CHARLESTON, November 15, 1872.

His Excellency, JOHN J. JACOB, *Governor:*

SIR: I transmit herewith the Annual Report of the operations of this department, for the year ending September 30, 1872.

Very Respectfully,

E. A. BENNETT,

Auditor.

AUDITOR'S REPORT, 1872.

STATE OF WEST VIRGINIA,

AUDITOR'S OFFICE,

CHARLESTON, NOV. 15, 1872.

To the Governor of West Virginia :

The following report has been prepared somewhat hurriedly, owing to the fact that the Assessors' books have been, as usual, somewhat tardy in coming in, necessitating the suspension of the work of preparing certain of the tables herein, to await their arrival.

The near approach of the session of the Legislature, has, however, compelled its submission without complete returns of the amount of taxes assessed for the current year—six counties being yet delinquent in this particular.

Without full returns, from all the counties, it is impossible to make a proper estimate of the probable receipts into the Treasury. The estimates herein were made under these embarrassing circumstances, and are the best that could be arrived at.

FINANCIAL EXHIBIT.

The financial transactions of this department are shown in detail by the tables herewith, and are in brief, as follows, to-wit :

The amount in the Treasury at the beginning of the fiscal year, (Oct. 1, 1871,) was	$128,677 76
Receipts from all sources during the year, were.....	741,556 16
Making a total of.....	$870,233 92

The disbursements have been as follows, viz :

On account of General State purposes	$402,648 57
On account of General School Fund	178,229 14
On account of the School Fund	5,904 19
Total	$586,781 00
Leaving a balance in the Treasury, October 1, 1872, of	283,452 02
	$870,233 02

The amount in the Treasury, October 1, 1872, is,

To the credit of the General School Fund	$244,454 50
To the credit of the School Fund	28,417 12
To the credit of the General State Funds	10,580 40
Total	$283,452 02

The estimated receipts at the Treasury for the year ending September 30, 1873, are :

For General State purposes	$366,501 68
For Hospital purposes	59,965 42
For General School purposes	208,930 84
For School Fund	14,000 00
Total probable receipts	$649,397 94
To which add balance in the Treasury, October 1, 1872	283,452 02
	$932,849 96

The estimated charges for the same period, are,

For General State purposes	$277,245 80
For payment of previous appropriations	41,054 50
For General School purposes	243,843 34
For the School Fund	40,000 00
Total	$602,143 64

The estimated receipts at the Treasury for the year ending September 30, 1874, are :

For General State purposes	$369,601 68
For Hospital purposes	62,965 42
For General School Fund	210,430 84
For the School Fund	27,000 00
Total	$669,997 94

The estimated charges for the same period, are :

For General State purposes	$225,696 00
For General School purposes	210,000 00
For the School Fund	31,000 00
Total	$466,696 00

Whatever balance there may be at the close of the fiscal year, Sep-

tember 30, 1873, must be added to the amount of estimated receipts for the year ending September 30, 1874.

It is impossible to anticipate what the amount of extraordinary appropriations of the Legislative session of 1872–73 will be, and hence the difficulty of making any estimate as to the probable balance in the Treasury at the close of the current fiscal year.

In the table of items of probable charges for the year 1872–3, the following was the estimate for "Expenses of the Legislature," viz:

Per diem of (89) eighty-nine members for a session of forty-five days	$16,020 00
Mileage	4,041 40
And other expenses	13,000 00
Aggregate	$33,061 40

Now, if the session should be extended beyond the period of forty-five days, the aggregate cost of the session will be increased in proportion; otherwise a less sum than that named should be reckoned for this purpose.

THE SCHOOL FUND.

It is a matter of congratulation that the embarrassment the General School Fund and School Fund have labored under for some years—that of having been necessarily used and expended for ordinary State purposes—has been removed this year, and that the receipts at the Treasury have been sufficient for general State purposes, without a resort to these Funds.

The amount of the Treasury's indebtedness on this account, at the close of the last fiscal year was fifty-six thousand four hundred and ninety dollars and sixty-four cents, while that of the previous year was even greater than that amount. This indebtedness is now entirely discharged, leaving the School Funds unimpaired.

Such is the importance of avoiding any encroachment upon these Funds, and so great the inconvenience resulting therefrom to the Treasury, that it is hoped the appropriations for general purposes may hereafter be made so to conform to the probable receipts as that a recurrence of our experience of 1871, and previous years, in this respect, may be avoided.

THE GENERAL SCHOOL FUND.

The receipts of the Treasury on account of the General School Fund have largely exceeded the receipts of any previous year, showing the amount subject to apportionment by the General Superintendent on the first day of September, 1872, to be two hundred and thirty-seven thousand, two hundred and fifteen dollars and eighty-eight cents;

($237,215.88.) This is an increase on the amount distributed in any previous year, and cannot but be gratifying to the friends of the free schools throughout the State.

This department has labored under no little embarrassment, growing out of an established rule of the office, which is, "to pay no money out of the Treasury to any officer or person in arrears thereto." This rule is based upon a like one, used in the common business affairs of every day life, and has uniformly worked well in the administration of the fiscal affairs of the State. It has, however, occasionally happened that a sheriff in arrears has presented orders from the county superintendent for school moneys, the payment of which, under the rule aforesaid, had to be suspended to await a settlement of his accounts. The non-payment of these orders has furnished an excuse to these officers to postpone the payment of salaries due the teachers in their counties, and may have given rise to complaints on this subject. It may be that the probable embarrassment of the school system which this state of affairs might cause, would be a sufficient excuse to the Auditor to relax this rule in such cases; but the general effect of a rigid adherence to it has been so manifestly and uniformly good that no exception has been allowed. The subject is mentioned here for the consideration of the Legislature. If in its judgment, a different rule in such cases ought to be adopted, this department will be glad to be thus informed; otherwise the rule will be enforced as usual.

The very large amount apportioned renders it a matter of solicitude to those having charge of the affairs of the Treasury; in that, under the present law, it is all drawn from the Treasury within a very short time after its apportionment; and more especially is this the case, if the school funds have been impaired as they were previous to this year and may possibly be again. With a view to relieve any possible embarrassment on this point, the propriety of extending the time within which this fund shall be disbursed, over the period usually occupied by the schools—say, four months from date of apportionment, or one half immediately after the apportionment and the residue three months thereafter, is suggested. This arrangement of payments would no doubt meet the wants of the disbursing officers of the counties and effect the desired object so far as the Treasury is concerned.

THE SCHOOL FUND.

As will be observed a considerable amount has accumulated in the Treasury to the credit of this fund. The preliminary arrangements are now being made for its investment as required by law, and it is presumed that this will be done in the near future.

DELINQUENT LANDS.

The most perplexing question which this department has to deal with is that of the redemption of lands delinquent for non-payment of taxes due thereon, or forfeited to the State, owing to the incongruity of the various acts and amendments thereto upon this subject, a great many of which seem to have been adopted with reference to the redemption of some special class of delinquent, or forfeited, lands, without comprehending all the different classes.

This character of legislation has produced the following classification:

First—Lands returned delinquent and not yet sold for delinquent taxes.

Second—Lands sold for delinquent taxes prior to February 27, 1871—the date of the passage of an act, allowing these, with certain other lands, to be redeemed.

Third—Lands sold for delinquent taxes since the passage of said act, and having one year, from date of sale, in which they may be redeemed.

Fourth—Lands forfeited to the State in consequence of having been omitted from the Assessor's books for five years, certain of which are redeemable under the aforesaid act of February, 1871.

This classification is, perhaps, well enough and necessitated by the circumstances. Some difficulty, however, is experienced from the fact that a lack of uniformity exists in the manner of procedure required in redeeming the same—as many different modes being prescribed as there are classes presented.

A uniform system might be adopted, which would embrace in its general provisions all lands subject to redemption. It is believed that the act of Febuary 27, 1871, embraces within its provisions the best method of any other of the various statutes extant, and that with certain modifications and amendments, it would serve the purpose. For instance,—better facilities should be afforded to parties desiring to redeem lands, in the matter of ascertaining the amount and the payment of county, township and other local taxes.

With this view, the clerk of the board of supervisors, or other officer, having charge of the records of delinquent taxes in the counties, should be authorized and required, to make up a statement of the amount of delinquent taxes, upon any tract of land inquired of by the owner, or agent; upon the presentation of which statement to the sheriff, or collector, that officer should be authorized and required to receipt for the amount therein stated to be due, and to account for the

same, as for other taxes received by him. The officer making this statement should be allowed a reasonable fee for his services.

Upon the presentation, to the Auditor, of the statement aforesaid, properly receipted by the sheriff, or collector, and the payment into the Treasury of all delinquent State taxes, a certificate of redemption should thereupon be issued.

It frequently occurs that erroneous assessments are made by the assessors through carelessness, inadvertance or ignorance, for the correction of which, a remedy is now provided by law, in cases where these are discovered promptly, and application for relief made within six months after the verification of the assessors books. It sometimes happens, however, that what is deemed, by the owners of the lands, as ample precaution, fails to discover these errors before the time, within which they may be corrected, has passed. Ordinarily, when the amount overcharged is inconsiderable, no serious injury is done to the citizen thus affected, but these overcharges are sometimes so enormous, as to create an intolerable burthen upon the taxpayer; and when the lands thus charged, are returned delinquent, or sold, and the high rate of interest, and commissions, and damages, are added to this already overgrown sum, it makes the punishment for the delinquency greater than ought to be borne. To remedy this, and afford relief in extreme cases, it is believed that the local tribunals of the different counties, should have authority to grant relief in cases that commend themselves to the tribunal having such authority in the premises. This authority, however, should be so limited, as not to afford relief in trivial cases, or where the party complaining has been dilatory or neglectful of the ordinary means afforded him to ascertain if his taxes were correct; but only when the party was surprised, or by collusion, or other unfair means, made to suffer; indeed relief should not be granted, unless the party complaining should show that ordinary diligence had been used to prevent the occurrence of the matter complained of, and that it happened by no fault of his.

SAMPLE LICENSE.

In the last annual report from this office, attention was called to the question of charging a license to non-residents selling goods by sample in this State, as required by section two chapter thirty-two, of the Code. Reasons were therein given why the Auditor should have authority to appoint special agents at such places as in his judgment may be necessary, for the better collection of this tax. No formal consideration of the question was had by the Legislature, and the authority was not conferred. The experience of the last fiscal year has confirmed the opinion previously expressed in said report, that this

tax cannot be collected without such legislation on the subject as was therein mentioned—the amount collected from this source during the year being inconsiderable. There are very grave doubts entertained as to the constitutionality of requiring a tax upon trade in the hands of non-residents, that does not bear equally upon our own citizens. Indeed, it is unofficially reported, that in a case of like character which occurred in Maryland, the United States Court decided such a tax to be in contravention of the Constitution of the United States. If this be true, our duty in the matter is very plain. If, however, investigation should show that the law requiring this license to be levied does not conflict with the authority aforesaid, and the Legislature should determine to continue it upon the statute books, then some additional legislation is deemed absolutely necessary to give full force and effect to the requirements of the law. In such case, the recommendations of the report aforesaid are again respectfully renewed. In this connection it may be said that a very respectable number of our citizens entertain life-long impressions, that any tax whatever upon the trade and commerce of the country, especially a discriminating tax, is pernicious. The argument is no doubt familiar. At any rate, it need not be repeated here. Believing this to be true in its fullest sense, we would avoid any legislation whatever which savors of an endorsement of the converse of this proposition.

INSURANCE COMPANIES.

Upon the subject of insurance companies, the laws of this State are far behind those of almost any other State in the Union, in their adaptability to the protection of the insuring public in their relations with these companies. At present, an annual statement on the first day of January of each year is required to be made by foreign companies doing business in the State, to the Auditor; whereupon, if said statement exhibits certain facts in relation to their then condition, the Auditor is authorized to issue a certificate of authority to the company making such statement, which authorizes it to do business during the year without further examination. Now it is apparent to any one that a company may be perfectly solvent on the first day of January in any year, and wholly insolvent during the whole of the residue of the year, as it may become insolvent at any time, and be unfit to do business and unworthy of patronage.

Some means should be provided whereby an examination could be made at any time into the condition of the affairs of any company doing business in the State, if reasonable grounds exist for doubting its solvency; this, in addition to the examination now authorized to be made.

With the examples of the Chicago and Boston conflagrations with their resulting large number of wrecked insurance companies before us, certainly the utmost possible precautions should be exercised to prevent a like calamity from falling upon the people of this State.

SALES OF DELINQUENT LANDS.

The law now requires that the lists of delinquent lands, to be made and furnished to the sheriffs shall be delivered to them in the month of July or August. The annual delinquent lists, made by the sheriffs and forwarded to this office are required to be delivered on or before the first day of July in each year. The taxes therein reported delinquent, form a part of that to be embraced in the lists of delinquent lands first aforesaid. This necessitates the preparation of said lists during the time from July first to the last day of August. The labor of preparing these lists is so great that it cannot be properly accomplished within that time.

In view of the fact that the sales by the sheriffs, commencing on the first day of September are continued, as the terms of the circuit courts happen, from the date last mentioned until February of the year following the preparation of the lists, it would be well to extend the time within which they may be delivered so as to furnish them to the sheriffs at least ten days previous to the day of sale in their respective counties.

REFUNDING COUNTY AND TOWNSHIP TAXES.

It is provided in section four, article twelve of the Constitution, that all taxes which shall be received by the State upon delinquent lands, except the taxes due to the State thereon, shall be refunded to the county or district, by or for which the same was levied. There is at present in the Treasury the sum of eleven thousand, two hundred and one dollars and sixteen cents, ($11,201.16) which has been received from redemptions of lands as county and township taxes, and which under the aforesaid provision is subject to distribution. The speedy distribution of this fund to the counties from which it was received, should be provided for, as some of them, relying upon this, have made their levies for county purposes with a view to its prompt receipt At present there is no mode prescribed by law for the manner of its distribution. The sheriffs should be authorized to receive and receipt for the same after receiving an order to that effect from the proper county authorities, who should be authorized to distribute it to the districts in accordance with the aforesaid constitutional requirement.

SHERIFFS' BONDS.

The present system of approving the bonds of sheriffs, is liable to fail of its purpose, in that the courts may be deceived by designing persons, by mis-statements of the value of their estates at the time of acknowledging the same, or, sudden losses of property may leave the security wholly inadequate. The Auditor, or some other person or tribunal, should be authorized to require additional security in such cases; and when such additional security is not promptly given, the appointment of a collector should be authorized.

By a comparison of the large amounts shown by the tables to be due from defaulting sheriffs, with the amount estimated to be probably received from this source, some idea of the importance of the legislation here suggested may be had. In making the aforesaid estimate of probable receipts, the probable value of the surety in the bonds of defaulting sheriffs was first made the subject of investigation.

ASSESSORS.

Attention is called to the fact that the assessment books filed in this office in several instances, show the authors of them to be wholly incompetent for the performance of the very important duties devolving upon them. This, with a view to such legislation as may be expedient to correct this evil. The office is an important one, and if practicable, such as are unfit, should be made to give place to competent men.

OFFICE FEES.

Much labour is required to be done in this office, in furnishing information, copies of office papers, searching for records, &c., for parties interested, which is for the sole and exclusive benefit of the parties requesting it, and for which no fees are allowed. Applications are frequently made for copies of papers and records, which are on file in the Recorders' or Clerks' offices of the counties from which these requests are made, as well as in this office, but which would not be furnished by the county officers aforesaid, without payment of the proper office fee; therefore, this office is favoured with applications of this sort, with which it would not be burthened, if charges were authorized to be made. No little work of this sort is done, at the request of non-residents, who, no doubt would be very willing to pay for it, if any charge was authorized.

SALARIES OF CLERKS.

I again respectfully call attention to the fact that the salaries an-

thorized by law to be paid to the several clerks in this office, are not at all in keeping with the character and amount of labor required of of them, and considering the cost of living, are insufficient. It is hoped that the Legislature will authorize such an increase in their salaries as may be just. Those employed have been prompt and efficient in the discharge of their duties.

I have to tender my thanks to your Excellency for the uniform courtesy that has characterized your official intercourse with this department during the past year, as well as previously.

Very Respectfully,

E. A. BENNETT,
Auditor.

TABLE A.

Quarterlg Balance Sheet of the Treasury.

1871			1871		
October 1	To balance in Treasury from last fiscal year	$128,677 76	October 31	By amount Warrants issued during October, 1871	$65,370 34
October 31	To amount of receipts during October, 1871	11,970 67	November 30	By amount Warrants issued during November, 1871	61,500 57
November 30	To amount of receipts during November, 1871	43,598 94	December 31	By amount Warrants issued during December, 1871	59,915 11
December 31	To amount of receipts during December, 1871	91,658 81		Balance carried to Second Quarter	89,070 16
		$275,856 18			$275,856 18
1872			1872		
January 1	To balance in Treasury from first Quarter	$89,070 16	January 31	By amount Warrants issued during January, 1872	$82,663 19
" 31	To amount of receipts during January, 1872	306,961 13	February 29	By amount Warrants issued during February, 1872	53,209 56
February 29	To amount of receipts during February, 1872	82,601 66	March 31	By amount Warrants issued during March, 1872	50,482 51
March 31	To amount of receipts during March, 1872	23,773 86		Balance carried to Third Quarter	316,051 55
		$502,406 81			$502,406 81
April 1	To balance in Treasury from Second Quarter	$316,051 55	April 30	By amount Warrants issued during April, 1872	$39,221 21
" 30	To amount of receipts during April, 1872	25,464 80	May 31	By amount Warrants issued during May, 1872	36,611 44
May 31	To amount of receipts during May, 1872	38,252 25	June 30	By amount Warrants issued during June, 1872	49,491 15
June 30	To amount of receipts during June, 1872	44,820 23		Balance carried to Fourth Quarter	299,265 03
		$424,588 83			$424,588 83
July 1	To balance in Treasury from Third Quarter	$299,265 03	July 31	By amount Warrants issued during July, 1872	$36,601 90
" 31	To amount of receipts during July, 1872	40,425 20	August 31	By amount Warrants issued during August, 1872	30,872 10
August 31	To amount of receipts during August, 1872	5,318 33	September 30	By amount Warrants issued during September, 1872	20,842 82
September 30	To amount of receipts during September, 1872	26,760 28		Balance carried to next fiscal year	283,452 02
		$371.768 84			$371,768 84
October 1	To balance in Treasury from last fiscal year	$283,452 02			

TABLE B.

An abstract of receipts at the Treasury from all sources during the fiscal year ending September 30, 1871.

State tax for 1872	$20 44
State tax for 1871	249,553 38
State tax for 1870	33,758 67
State tax for 1869	1,187 50
State tax for 1868	2,539 02
State tax for 1865	82 65
State tax for 1862	700 00
Free School for 1871	190,361 88
Free School for 1870	30,042 16
Free School for 1869	5,225 46
Free School for 1868	959 97
Free School for 1867	100 00
Free School for 1866	31 62
Hospital tax for 1871	64,615 13
Hospital tax for 1870	8,867 25
Liconse tax for 1872	2,147 65
License tax for 1871	61,787 12
License tax f r 1870	5,969 11
License tax for 1865	1 00
License tax for 1863	76 31
Fines by Court 1872	1,403 80
Fines by Court 1871	910 39
Fines by Court 1870	1,515 68
Fines by Court 1869	71 20
Fines by Justices for 1870	45
Fines by Justices for 1869	37 84
Militia fines for 1867	183 42
Militia fines for 1866	221 80
Militia fines for 1864	16 83
Interest on deposits of public funds	4,194 13
Tax on premiums of Insurance	947 36
Further construction of the Branch Normal School building at Fairmont	5,000 00
Stationery sold by the Governor	18 37
Dividend from Fairmont and Palatine Bridge Stock	480 00
Sale of Printed Records	385 56
Tax on Seals	77 00
Tax on gross receipts	493 89
Dividend on stock held by Board of School Fund	3,000 00
Income from U. S. Stock and R. R. Bonds, held by Board of School Fund	8,618 18
Sale of School Lands	1,093 78
Sample License	200 00
Sale of Delinquent Lands in 1871, for State tax	20,517 35
Sale of Delinquent Lands in 1871, for county tax	1,374 17
Sale of Delinquent Lands in 1871, for township tax	1,115 08
Sale of Delinquent Lands in 1871, for county and township tax	1,618 42
Redemption of land for State tax	7,524 74
Redemption of land for county tax	6,427 84
Redemption of land for township tax	4,773 32
Railroad tax for county purposes	1,072 42
Railroad tax for township purposes	886 80
Proceeds of stocks	9,400 00
	$741,556 16

TABLE C.

Statement showing the appropriations for the fiscal year, ending September 30, 1872, and the amount of disbursements during the same period.

For what purpose appropriated or expended.	Authorized by Code.	APPROPRIATIONS. Previous to session of 1872 showing only amount unexpended.	APPROPRIATIONS. By Legislature 1872.	Amount disbursed	Amount unexpended.	Amount expended in excess of appropriations.
Salary of Governor			$2,000 00	2,000 00		
Salary of Auditor			1,500 00	1,500 00		
Salary of Treasurer		$105 03	1,400 00	1,505 03		
Salary of Secretary of State		1 67	1 300 00	1,301 67		
Salary of Attorney General		325 12	1,000 00	1,075 12	250 00	
Salary of Clerk of Court of Appeals		250 00	1,000 00	1,000 00	250 00	
Salary of Reporter of Court of Appeals			1,000 00	1,000 00		
Salary of Clerk in Treasurer's Office			1,000 00	1,000 00		
Salary of Clerk in Office of Secretary of State			1,000 00	916 67	83 33	
Salary of Clerk in office of Superintendent of Schools			1,000 00	940 00	60 00	
Salary of Private Secretary to Governor			1,000 00	1,000 00		
Salary of Librarian		45 00	600 00	575 00	70 00	
Salary of Janitor and assistants		13 90	1,000 00	898 54	115 36	
Salary of Superintendent of Weights and Measures				* 50 0		50 00
Salary of Vaccine Agent		75 00		75 00		
Salary of Keeper of Rolls		75 00	300 00	375 00		
Salary of Secretary of Board of Regents of State Normal Schools			600 00	600 00		
Salary of Superintendent of Penitentiary			1,500 00	750 00	750 00	
Salary of Commissary of Penitentiary			900 00	450 00	450 00	
Salary of Clerk of Penitentiary			900 00	450 00	450 00	

*Paid during first quarter, presuming that the usual appropriation would be made.

TABLE C—*Continued.*

For what purpose appropriated or expended.	Authorized by Code.	APPROPRIATIONS. Previous to session of 1872, showing only amount unexpended.	APPROPRIATIONS. By Legislature 1872.	Amount disbursed.	Amount unexpended.	Amount expended in excess of appropriations.
Salary of Judges			$31,000 00	$30,647 10	$352 90	
Salary of Clerks in Auditor's Office			5,000 00	4,510 17	489 83	
Pay of State Agents			500 00	289 15	210 85	
Expense of civil suits and pay of State Agents		$42 75		42 75		
Criminal Charges		16 49	24,000 00	33,828 77		$9,812 28
Lunatics in Jails			6,000 00	15,904 34		9,904 34
Transportation of Lunatics		420 05	2,500 00	5,034 93		2,114 88
For further construction of Hospital for Insane		5,000 00	25,000 00	30,000 00		
For current expenses of Hospital for Insane			33,000 00	17,000 00	16,000 00	
For support of convicts			16,000 00	19,252 91		752 91
For support of convicts—deficiency of 1871			2,500 00			
For pay of guards			8,000 00	11,771 59		1,671 59
For pay of guards—deficiency of 1871			2,100 00			
For further construction of Penitentiary wall		14,872 49	20,000 00	29,872 49	5,000 00	
For further construction of Asylum of Deaf, Dumb and Blind		6,000 00	6,000 00	12,000 00		
For current expenses of Asylum of Deaf, Dumb and Blind		500 00	15,000 00	15,500 00		
For furniture, &c., of Asylum of Deaf, Dumb and Blind		500 00		500 00		
Expenses of Legislature			26,000 00	29,169 71		3,169 71
Expenses of Constitutional Convention			10,000 00	34,974 58		4,974 58
Expenses of Constitutional Convention			20,000 00			
Public Printing		34 52	20,000 00	20,034 52		
Publishing notices and other expenses of election		395 97		395 97		
Refunding overpaid taxes, sheriff's commissions, &c.		1,188 40	2,000 00	5,785 38		2,596 98
Refunding taxes erroneously assessed			300 00		300 00	
Contingent expenses of Auditor's office			2,000 00	1,875 48	124 52	
Contingent expenses of Treasurer's office		45 43	400 00	445 43		
Contingent expenses of Secretary of State's office			800 00	572 78	227 22	
Contingent expenses of Attorney General's office		110 78	200 00	210 78	100 00	
Contingent expenses of courts		120 85	2,000 00	2,120 85		
Contingent expenses of Governor's office			500 00		500 00	
Civil Contingent Fund			3,000 00	1,988 44	1,011 56	
For deficiency in construction of Hospital for Insane in 1870			13,392 94	13,392 94		
Salary of Teachers of Marshall College			2,500 00	2,526 00		26 00
Salary of Teachers of West Liberty Normal School		178 50	2,000 00	2,178 50		

TABLE C—*Continued.*

For what purpose appropriated or expended.	Authorized by Code.	APPROPRIATIONS. Previous to session of 1872 showing only amount unexpended.	By Legislature, 1872.	Amount disbursed.	Amount unexpended.	Amount expended in excess of appropriations.
Salary of teachers of Fairmont			2,500 00	2,091 00	409 00	
Further construction of Normal School building, at Fairmont			10,000 00	5,000 00	5,000 00	
Repairing, roofing, furnishing, &c , Marshall College			3,000 00	3,000 00		
Paying University debt			10,000 00	10,000 00		
Deficiency in current expenses of University			3,180 00	3,180 00		
Construction of Armory at the University			2,500 00	2,500 00		
Expenses of Regents of University, and insurance			475 00	414 55	60 45	
Apparatus for University			600 00	600 00		
Insurance of State Library			200 00	151 50	48 50	
Fitting up State Library and purchase of books			1,000 00	20 00	980 00	
Insurance of State Building, for the year ending Nov. 2, 1872			376 50		376 50	
Insurance of State Building, for the year ending Nov. 2, 1873			376 50		376 50	
Printing Fourth Volumn West Virginia Reports		2,000 00		2,000 00		
Printing Fifth Volumn West Virginia Reports			2,300 00	10 00	2,290 00	
Immigration purposes		685 51		685 51		
Coal and Gas for Capitol Building			600 00	339 99	260 01	
Furnishing Capitol Building		646 31		646 35		04
Furnishing Capitol and improving Grounds			1,000 00	994 93	5 07	
Preliminary survey of Railroads		4,134 97		624 96	3,510 01	
Pay, Clerk hire, &c., of Commissioners to Investigate Virginia debt		1,103 80		1,103 80		
Refunding Railroad taxes to counties and townships	2,851 94			2,851 94		
Expenses of Registration of Births, Deaths, and Marriages			100 00		100 00	
Flag staff for Capitol			175 00	175 00		
Clerks fees	6 08			6 08		
Furniture for Auditor's office			246 55	246 00	55	
Construction of monument at Antietam		1,000 00		1,000 00		
Building bridge over Laurel fork of Guyandotte		300 00		300 00		
Balance due John Frew			93 55	93 55		
Payment of A. G. Davis for services, &c			58 35	58 35		
Amount due Morgan & Hoffman,			300 00	300 00		
Work done by W. K Holmes on State building, &c.,			110 00	110 00		
Relief of sufferers of Jefferson county by the flood,		803 81		803 81		
Relief of Dr. John C. Hupp,			150 00	150 00		
Relief of Assessors in Ohio county,		230 82		230 82		

TABLE C—*Continued.*

For what purpose appropriated and expended.	Authorized by Code.	APPROPRIATIONS. Previous to session of 1872, showing only amount unexpended.	By Legislature 1872.	Amount disbursed.	Amount unexpended.	Amount expended in excess of ap-
Relief of Jacob Eversole,			186 85	186 85		
Relief of John M. Greer,			13 50	13 50		
Relief of Joshua Mitchell,			300 00	300 00		
Relief of Edward Parish,			599 50	599 50		
Relief of A. W. Woodford,			200 00	200 00		
Relief of Mrs. E. S. Shepherd,			37 00	37 00		
Relief of Mrs. Harriet Smith,		54 00		54 00		
Expenses of Regents of State Normal Schools,			350 00	367 35		17 35
Enrollment of Militia for 1870 and 1871,			1,650 00	807 66	842 34	
Pay of Commissioners to assess Railroad property,	106 98			106 98		
Keeping up of the State Library		1,000 00		1,000 00		
Total appropriations and disbursements, other than School Funds,	2,965 00	42,276 17	363 371 24	402,648 57	41,054 50	35,090 66
General School Fund disbursed,	178,229 14			178.229 14		
School Fund disbursed,	5,904 19			5,904 19		

Total amount drawn from the Treasury during the fiscal year ending September 30, 1872 ..... $586,781.90.

* Paid during first Quarter. presuming that the usual appropriation would be made.

TABLE D.

The Treasury in account with the General School Fund.

1871.			1871.		
October 31	To warrants issued during October, 1871	$27,131 83	October 1	By balance in Treasury from last fiscal year	$179,982 96
November 30	To warrants issued during November, 1871	42,290 32	October 31	By amount of receipts during October, 1871	1,886 48
December 31	To warrants issued during December, 1871	39,566 04	November 30	By amount of recipts during November, 1871	12,672 13
	Balance carried to second quarter	103,696 51	December 31	By amount of receipts during December, 1871	18,143 13
		$212,684 70			$212,684 70
1872.			1872.		
January 31	To warrants issued during January, 1872	$44,077 58	January 1	By balance from first quarter	$103,696 51
February 29	To warrants issued during February, 1872	10,500 99	January 31	By amount of receipts doring January, 1872	120,024 99
March 31	To warrants issued during March, 1872	2,093 65	February 29	By amount of receipts during February, 1872	28,912 15
	Balance carried to third quarter	202,393 08	March 31	By amount of receipts during March, 1872	6,431 65
		$259,065 30			$259,065 30
April 30	To warrants issued during April, 1872	$3,734 08	April 1	By balance from second quarter	$202,393 08
May 31	To warrants issued during May, 1872	2,598 57	April 30	By amount of receipts during April, 1872	9,746 53
June 30	To warrants issued during June, 1872	2,078 60	May 31	By amount of receipts during May, 1872	8,256 88
	Balance carried to fourth quarter	224,115 90	June 30	By amount of receipts during June, 1872	12,130 66
		$232,527 15			$232,527 15
July 31	To warrants issued during July, 1872	$1,580 48	July 1	By balance from third quarter	$224,115 90
August 31	To warrants issued during August, 1872	1,011 87	July 31	By amount of receipts during July, 1872	21,017 29
September 30	To warrants issued during September, 1872	1,565 13	August 31	By amount of receipts during August, 1872	1,110 41
	Balance carried to next fiscal year	244,454 50	September 30	By amount of receipts during September, 1872	2,368 38
		$248,611 98			$248,611 98
			October 1	By unexpended balance in Treasury at this date	$244,454 50

TABLE E.

The Treasury in account with the School Fund.

1871. December 31.....	Balance carried to second quarter.....	$16,144 46	1871. October 1.....	By balance in Treasury uninvested	$5,185 44
			October 31.....	By amount of receipts during October 1871.....	1,904 85
			November 30.....	By amount of receipts during November 1871	8,862 69
			December 31.....	By amount of receipts during December, 1871.....	191 48
		$16,144 46			$16,144 46
1872. March 31.....	Balance carried to third quarter.....	$22,506 85	1872. January 1.....	By balance from first quarter.....	16,144 46
			January 31.....	By amount of receipts during January, 1872.....	4,073 27
			February 29 ...	By amount of receipts during February, 1872.....	525 64
			March 31.....	By amount of receipts during March, 1872.....	1,763 48
		$22,506 85			$22,506 85
April 30.....	To warrant issued during April 1872.....	$172 38	April 1.....	By balance from second quarter	22,506 85
June 30.....	To warrant issued during June, 1872.....	5,731 81	April 30.....	By amount of receipts during April, 1872	2,537 92
		23,966 27	May 31.....	By amount of receipts during May, 1872.....	2,762 74
	Balance carried to fourth quarter.....		June 30.....	By amount of receipts during June, 1872.....	2,062 95
		$29,870 46			$29,870 46
September 30.....	Balance carried to next fiscal year.....	$28,417 12	July 1.....	By balance from third quarter.....	$23,966 27
			July 31.....	By amount of receipts during July, 1872	891 67
			August 31.....	By amount of receipts during August, 1872.....	1,150 41
			September 30..	By amount of receipts during September, 1872.....	2,408 77
		$28,417 12			$28,417 12
			October 1.....	By unexpended balance at this date uninvested.....	$28,417 12

TABLE F.

Description of invested School Fund.

1871. Sept. 1.	Stock in First National Bank of Fairmont.	$ 50,000 00
	" " Parkersburg National Bank.	40,000 00
	" " First National Bank of Wellsburg*	
	" " National Bank of West Va, at Wheeling.	30,000 00
	U. S. Registered Central Pacific R R. Bonds	
	No 2,037, dated August 2, 1866—Interest from July 10, 1866	1,000 00
	No 2,038, dated August 2, 1866—Interest from July 10, 1866	1,000 00
	No. 2,039, dated August 2, 1866—Interest from July 10, 1866	1,000 00
	No. 2,040, dated August 2, 1866—Interest from July 10, 1866	1,000 00
	No 2,041, dated August 2, 1866—Interest from July 10, 1866	1,000 00
	No. 2,042, dated August 2, 1866—Interest from July 10, 1866	1,000 00
	No 2,043, dated August 2, 1866—Interest from July 10, 1866	1,000 00
	No 2,044, dated August 2, 1866—Interest from July 10, 1866	1,000 00
	No. 2,045, dated August 2, 1866—Interest from July 10, 1866	1,000 00
	No. 2,046, dated August 2, 1866—Interest from July 10, 1866	1,000 00
	No. 2,047, dated August 2, 1866—Interest from July 10, 1866	1,000 00
	No. 2,200, dated January 22, 1868—Interest from January 1, 1868	1,000 00
	No 30, dated January 22, 1868—Interest from January 1, 1868	5,000 00
	No 251, dated January 22, 1868—Interest from January 1, 1868	10,000 00
	No 252, dated January 22, 1868—Interest from January 1, 1867	10,000 00
	U. S. Registered Union Pacific R. R. Bonds	
	No. 1,982, dated January 21, 1869—Interest from January 1, 1869	10,000 00
	No. 1,525, dated January 21, 1869—Interest from January 1, 1869	5,000 00
	No. 235, dated March 13, 1869—Interest from February 10, 1869	10,000 00
	No. 236, dated March 13, 1869—Interest from February 10, 1869	10,000 00
	U. S. 5-20 Bonds	
	No. 492, dated January 15, 1870—Interest from January 1, 1870	500 00
	No. 2,123, dated January 13, 1870—Interest from January 1, 1870	1,000 00
	No. 2,124, dated January 13, 1870—Interest from January 1, 1870	1,000 00
	No. 2,125, dated January 13, 1870—Interest from January 1, 1870	1,000 00
	No. 653, dated January 15, 1870—Interest from January 1, 1870	5,000 00
	No. 847, dated January 15, 1870—Interest from January 1, 1870	10,000 00
	Certificates U. S. Stock 5-20s	
	No. 714, dated February 18, 1871—Interest from January 1, 1871	500 00
	No. 2,837, dated February 18, 1871—Interest from January 1, 1871	1,000 00
	No. 2,838, dated February 18, 1871—Interest from January 1, 1871	1,000 00
	No. 2,839, dated February 18, 1871—Interest from January 1, 1871	1,000 00
	No. 2,840, dated February 18, 1871—Interest from January 1, 1871	1,000 00
	No. 828, dated February 18, 1871—Interest from January 1, 1871	5,000 00
	No. 1,051, dated February 18, 1871—Interest from January 1, 1871	10,000 00
	No. 1,052, dated February 18, 1871—Interest from January 1, 1871	10,000 00
	No. 11,519, dated March 6, 1871—Interest from January 1, 1871	100 00
	No. 11,520, dated March 6, 1871—Interest from January 1, 1871	100 00
	No. 11,521, dated March 6, 1871—Interest from January 1. 1871	100 00
	No. 24,030, dated March 6, 1871—Interest from January 1, 1871	1,000 00
	No. 7,160, dated March 6, 1871—Interest from January 1, 1871	5,000 00
	No. 10,302, dated March 6, 1871—Interest from January 1, 1871	10,000 00
	Total amount invested to date	$256,300 00

Exhibit of the School Fund, September 30, 1872.

1872. Sept. 30.	Total amount invested	$256,300 00
	Balance in Treasury uninvested at this date	28,417 12
	Total	$284,717 12

* The $18,800 Stock previously reported in First National Bank of Wellsburg, is being withdrawn in the shape of dividends by the Commissioner having charge of the winding up of the affairs of that Bank, which has been succeeded by the Wellsburg National Bank. Of this amount, $9,400 was received from said Commissioner last year, and the same amount (the residue), is anticipated in the probable receipts for the year 1872-3. The aggregate amount invested is reduced $18,800.

TABLE G.

Estimate of the probable receipts at the Treasury during the fiscal year ending September 30, 1873.

	General State Purposes.	School Purposes.	Hospital Purposes.	School Fund.	Aggregate.
On account of State Tax 1872	$240,000 00	$145,000 00	$50,000 00	.....	$410,000 00
On account of State Tax 1871	6,000 00	12,000 00	2,000 00	.....	20,000 00
On account of State Tax 1870	5,000 00	20,000 00	4,000 00	.....	29,000 00
On account of State Tax 1869	5,000 00	6,000 00	.....	.....	11,000 09
On account of State Tax 1868	1,000 00	1,500 00	.....	.....	2,500 00
On account of State Tax 1867, 1866 1865, '4, '3, '2, '1	2,000 00	1,500 00	.....	.....	3,500 00
On account of State Tax 1872 on Railroad property	15,861 68	7,930 84	3,965 42	.....	27,757 94
On account of State License Tax 1872	60,000 00	.....	.....	.....	60,000 00
On account of State License Tax 1871	800 00	.....	.....	.....	800 00
On account of State License Tax 1870	4,000 00	.....	.....	.....	4,000 00
On account of State License Tax 1869	1,500 00	.....	.....	.....	1,500 00
On account of sale of Delinquent Lands, 1871	.....	.....	.....	2,000 00	2,000 00
On account of Redemption of Lands	.....	.....	.....	10,000 00	10,000 00
On account of Redemption of Lands for county and township taxes	6,000 00	.....	.....	.....	6,000 00
On account of Fines and Jury costs	.....	3,000 00	.....	.....	3,000 00
On account of tax on Premium of Insurance	1,000 00	.....	.....	.....	1,000 00
On account of Interest on Bonds held by the Board of the School Fund	.....	9,000 00	.....	.....	9,000 00
On account of License to sell Goods by sample	200 00	.....	.....	.....	200 00
On account of dividend on stock held by the Board of the School Fund in various Banks in the State	.....	3,000 00	.....	.....	3,000 00
On account of sale of Code, Acts, Reports, &c	300 00	.....	.....	.....	300 00
On account of tax on Receipts of Express Companies	500 00	.....	.....	.....	500 00
On account of Interest on Deposits of Public Funds	4,000 00	.....	.....	.....	400 00
On account of Fairmont and Palitine Bridge Company	840 00	.....	.....	.....	840 00
On account of County and Township taxes from Railroad Companies	3,000 00	.....	.....	.....	3,000 00
On account of sale of School Lands	.....	.....	.....	2,000 00	2,000 00
On account of dividends on stock Wellsburg Bank	9,400 00	.....	.....	.....	9,400 00
	$366,501 68	$208,930 84	$59,965 42	$14,000 00	$649,397 94

TABLE H.

Estimate of the probable Receipts at the Treasury during the fiscal year ending September 30, 1874.

	General State purposes.	General School purposes.	Hospital purposes.	School Fund.	Aggregate.
On account of State Tax 1873	$265,000 00	$162,000 00	$55,000 00		$482,000 00
On account of State Tax 1872	6,000 00	12,000 00	2,000 00		20,000 00
On account of State Tax 1871	5,000 00	6,000 00	2,000 00		13,000 00
On account of State Tax 1870	2,000 00	3,000 00			5,000 00
On account of State Tax 1869	500 00	1,000 00			1,500 00
On account of State Tax for previous years	2,000 00	1,500 00			3,500 00
On account of State Tax 1873 on Railroad property	15,861 68	7,930 84	3,965 42		27,757 94
On account of State License Tax 1873	60,000 00				60,000 00
On account of State License Tax 1872	1,000 00				1,000 00
On account of State License Tax 1871	2,000 00				2,000 00
On account of State License Tax 1870	500 00				500 00
On account of sale of Delinquent lands 1873				15,000 00	15,000 00
On account of Redemption of lands				10,000 00	10,000 00
On account of fines and jury costs		3,000 00			3,000 00
On account of tax on premiums of insurance	1,000 00				1,000 00
On account of interest on bonds held by the Board of the School Fund		11,000 00			11,000 00
On account of tax on seals &c., in office of Secretary of State	100 00				100 00
On account of dividends on stock held by the board of the School Fund in various banks in the State		3,000 00			3,000 00
On account of sale of Codes, Acts, reports, &c	300 00				300 00
On account of tax on receipts of Express companies	500 00				500 00
On account of interest on deposits of public funds	4,000 00				4,000 00
On account of Fairmont and Palatine Bridge Company	840 000				840 00
On account of county and township taxes from railroad companies	3,000 00				3,000 00
On account of sale School lands				2,000 00	2,000 00
	$369,601 68	$210,430 84	$62,965 42	$27,000 00	$669,997 94

TABLE I.

Estimated probable charges on the Treasury during the years ending September 30, 1873, and September 30, 1874.

	1873.	1874.
For expenses of the Legislature	$33,061 40	
For salary of the Governor	2,400 55	2,700 00
For salary of the Secretary of State	1,000 00	1,000 00
For salary of the Treasurer	1,400 00	1,400 00
For salary of the Auditor	1,786 11	2,000 00
For salary of the Attorney General	1,171 74	1,300 00
For salary of the State Librarian	600 00	600 00
For salary of the Judges	28,050 00	26,920 00
For salary of the Clerks of Supreme Court of Appeals	1,000 00	1,000 00
For salary of the Secretary of Board of Regents	300 00	300 00
For salary of the Keeper of Rolls	300 00	300 00
For salary of the Janitor and his assistants	1,000 00	1,000 00
For the Governor for salary of Private Secretary	1,000 00	1,000 00
For the Secretary of State for clerk hire	1,000 00	1,000 00
For the Treasurer for clerk hire	1,000 00	1,000 00
For the Auditor for clerk hire	5,000 00	5,000 00
For the General Superintendent of Free Schools for clerk hire	1,000 00	1,000 00
For criminal charges	30,000 00	31,000 00
For support of Lunatics in jails	13,000 00	13,000 00
For support of Convicts	17,000 00	18,000 00
For pay of Guards at Penitentiary	10,000 00	10,000 00
For salary of teachers at Marshall College	2,500 00	2,500 00
For salary of teachers at Fairmont Normal School	2,500 00	2,500 00
For salary of teachers at West Liberty Normal School	2,500 00	2,500 00
For Civil Contingent Fund	5,000 00	5,000 00
For contingent expenses Secretary of States' office	600 00	600 00
For contingent expenses Treasurer's office	400 00	400 00
For contingent expenses Auditor's office	2,000 00	2,000 00
For contingent expenses Attorney General's office	200 00	200 00
For contingent expenses courts	2,000 00	2,000 00
For current expenses Deaf, Dumb and Blind Institution	16,000 00	16,000 00
For current expenses Hospital for Insane	33,000 00	34,000 00
For transportation of patients to Hospital for Insane	3,000 00	3,500 00
For Public Printing	20,000 00	10,000 00
For expenses of Board of Regents	400 00	400 00
For expenses of Regents of University	300 00	300 00
For expenses of registering births, deaths and marriages	100 00	100 00
For refunding overpaid taxes	5,000 00	5,000 00
For refunding taxes erroneously assessed	1,000 00	1,000 00
For insurance of State Library	200 00	200 00
For insurance of State House	376 00	376 00
For insurance of State Normal School Houses and University	500 00	500 00
For coal and gas for Capitol	600 00	600 00
For expenses of civil suits and pay of State agents	500 00	500 00
For enrolling militia	1,000 00	1,000 00
For refunding proceeds of redemption of delinquent lands to county and townships	18,000 00	12,000 00
For refunding railroad taxes to the counties and townships	3,000 00	3,000 00
For further construction Normal School building at Fairmont	5,000 00	
For preparing lists for land sales	500 00	
	$277,245 80	$225,696 00

TABLE K.

Showing the apportionment of the General Schoo Fund among the several counties, made September 1, 1872; the amount unpaid of the apportionment made October 2, 1871; the amount disbursed of these apportionments, and the balance due October 1, 1872.

COUNTIES.	Amount apportioned for the year 1872.	Amount in Treasury unexpended Oct. 1, 1871.	Amo'nt disbursed during the year 1872.	Amount still due October 1, 1872.
Barbour	$5,423 98	$5,736 84	$3,805 84	$1,354 98
Berkeley	6,961 27	4,981 83	5,042 68	6,900 42
Boone	2,420 55	1,690 99	1,764 48	2,347 06
Braxton	3,567 25	2,438 90	2,636 90	3,369 25
Brooke	2,815 34	1,922 56	2,147 56	2,590 34
Cabell	4,575 83	2,690 44	2,890 44	4,375 83
Calhoun	1,748 16	1,294 90	1,391 90	1,651 16
Clay	1,307 35	883 47	1,014 47	1,176 35
Doddridge	4,008 06	3,221 57	2,906 48	4,323 15
Fayette	3,808 58	2,603 46	1,677 07	4,734 97
Gilmer	2,597 72	1,630 54	2,030 07	2,397 25
Grant	2,176 43	1,483 28	1,599 53	2,060 18
Greenbrier	5,486 76	4,303 65	3,540 22	6,250 19
Hampshire	3,621 65	2,372 95	1,664 33	4,330 27
Hancock	2,329 88	1,494 50	1,394 50	2,429 88
Hardy	2,649 38	3,153 95	2,056 86	3,746 42
Harrison	8,798 49	6,259 12	6,342 90	8,714 71
Jackson	5,962 46	4,309 62	4,555 62	5,716 46
Jefferson	6,235 88	4,583 76	4,783 76	6,035 88
Kanawha	11,577 33	8,550 13	8,950 05	11,178 33
Lewis	5,377 96	4,044 00	4,167 92	5,254 04
Lincoln	3,126 42	2,360 21	2,450 70	3,035 93
Logan	2,723 27	2,050 71	2,250 71	2,523 27
Marion	7,358 26	5,395 49	5,595 49	7 658 26
Marshall	8,117 73	6,103 10	5,903 10	8,317 73
Mason	8,894 75	6,493 24	6,593 24	8,794 75
Mercer	2,774 88	1,930 85	2 011 86	2,693 87
Mineral	2,574 90	1,985 22	2,963 00	2,496 22
Monongalia	6,715 76	4,862 74	5,062 72	6,515 78
Monroe	4,190 81	2,830 08	3,030 08	3,990 81
Morgan	2,011 82	1,447 65	1,614 42	1,845 05
McDowell	1,018 58	655 93	778 92	895 59
Nicholas	2,663 29	1,737 56	1,823 56	2,577 29
Ohio	3,118 05	2,068 88	2,268 83	2,918 08
Pendleton	3,172 46	2,410 94	2,611 94	2,871 49
Pleasants	1,986 71	1,381 23	1,516 22	1,851 72
Pocahontas	1,830 47	1,258 09	1,081 81	2,006 75
Preston	7,914 06	5,711 59	5,911 09	7,714 56
Putnam	3,971 99	2,944 56	2,957 19	3,959 36
Raleigh	2,885 09	1,592 03	1,789 56	2,687 56
Randolph	2,769 30	1,833 64	2,032 64	2,570 30
Ritchie	4,659 77	3,295 89	3,495 89	4,459 77
Roane	4,361 00	3,157 14	3,227 61	4,290 53
Summers	2,656 31	2,060 16	2,060 16	2,656 31
Taylor	4,493 52	3,209 41	3,302 41	4,400 52
Tucker	1,060 43	659 87	709 84	1,010 43
Tyler	4,727 88	3,235 76	3,312 08	4,651 16
Upshur	4,211 73	2,886 84	3,086 77	4,011 80
Wayne	5,662 53	3,467 47	3,604 97	5,525 03
Webster	1,050 66	573 71	677 71	946 66
Wetzel	5,172 79	3,727 46	3,927 46	4,972 79
Wirt	2,444 27	1,552 74	1,660 99	2,336 02
Wood	9,995 41	6,873 89	7,052 23	9,817 07
Wyoming	1,883 47	1,323 83	1,371 69	1,835 61
Wheeling City	11,068 15	8,359 58	8,359 58	11,068 15
Totals	$237,215 88	$169,087 55	$171,560 05	$230,843 34

TABLE L—1.

List of Sheriffs in arrears for Taxes for 1871.

COUNTY.	Name of Officer.	State Tax.	School Tax.	Hospital Tax.	License Tax.	Fines.	Sale of Delinquent Lands.	Aggregate.	Overpayments under headings indicated by a star.	Balance Due.
Barbour	James Knotts	$ 14 24	$ 7 09	$	$ 303 53	$ 15 03	$	$ 339 89	$	$ 339 89
Cabell	D. J. Smith		58	*			19 25	19 83	1 01	18 82
Greenbrier	A. Knight	1,147 62	*	330 68	*		06	1,478 36	453 13	1,025 23
Hancock	John Wilson	750 96	596 80	228 67			52 73	1,629 16		1,629 16
Harrison	John A. Hursey	401 83	1,426 81	195 49		19 95	382 54	2,426 62		2,426 62
Lewis	A. W. Woodford	1 02	3 40	175 84		115 00	32 60	327 86		327 86
Lincoln	C. L. Bowden	77 80	1.688 02	318 14	235 24		57 32	2,376 52		2,376 52
Logan	E. Rutherford	399 09	1,799 57	107 31		1 00	124 62	2,431 59		2,431 59
Marion	A. N. Pritchard	152 25	614 83	77 58			62 64	907 30		907 30
Marshall	L. T. Gray	371 65	1,020 14	378 84	*		164 77	1,935 40	31 40	1,964 00
Mercer	John T. Smith	282 49	*	71 09			*	353 58	209 12	144 46
Mineral	A. Umstot	1,911 96	924 39	*			*	2,836 35	486 98	2,349 37
Morgan	William Waugh	17 60	1,906 88	313 85	389 32	10 00	29 23	2,666 88		2,666 88
McDowell	P. Lambert	*	345 54	63 98			34 00	443 52	69 28	374 24
Ohio	R. S. Brown	189 58	131 30	59 88		46 25		427 01		427 01
Pendleton	Joshua Day	40 87	51 35	*			8 71	100 93	100 46	47
Pleasants	William E. Bier	2 12	1 38	61 96	*			65 46	61 56	3 90
Raleigh	J. B. Underwood	73 76	147 26	19 93	25 83		23 02	289 81		289 81
Randolph	F. M. White	*	161 26	75 72		01	191 84	428 83	170 14	258 69
Roane	A. L. Vandal		84 37				109 36	193 73		193 73
Tucker	Thomas M. Mason	36 02	*	169 92			*	205 94	106 25	99 69
Tyler	Thomas Smith	41 10	*	30 40				71 50	59 76	11 74
Wetzel	A. P. Brookover	1,903 64	2,038 19	208 22			246 31	4,396 36		4,396 36
Wood	W. J. Hill					75 00	334 89	409 89		409 89
	Total	$7,815 60	$12,949 16	$2,887 50	$953 92	$282 24	$1,873 90	$26,762 32	$1,749 09	$25,013 23

TABLE L—2

List of Sheriffs and Collectors in arrears for taxes for 1870.

COUNTY.	Name of Officers.	State Tax.	School Tax.	Hospital Tax.	License Tax.	Fines.	Aggregate.	Over payments under headings indicated by a star.	Balance due.
Berkeley	John W. Pitzer			$84 31			$84 31		$84 31
Boone	W. L. Mahan		$542 96	23 14			566 10		566 10
Doddridge	E. L. Wade	$1,098 47	2,276 75	584 30		$10 00	3,969 52		3,969 52
Fayette	R. B. Cassady	765 22	1,987 63		$107 75		2,860 60		2,860 60
Grant	M. N. Rady	2,912 60	2,714 48	915 69	312 33		6,855 10		6,855 10
Hampshire	J. A Powell	182 77	*	30 02	4 50		217 29	$205 94	11 35
Hancock	S. W. Wilson		1,115 15	363 58	60 54		1,539 27		1,539 27
Jackson	D. J. Kenney	719 65	4,162 46				4,882 11		4,882 11
Jefferson	T. W. Potterfield	*	4,418 43	37 81	16 10		4,472 34	167 86	4,304 48
Lincoln	G. Adkins		44 31				44 31		44 31
Logan	J. M. Jackson	261 41	1,106 31	38 73			1,406 45		1,406 45
Marion	H. M. Ice	*	4,246 50	*	52 90		4.299 40	160 05	4,139 35
Mercer	Benjamin White				25 60		25 60		25 60
Monroe	Lewis Ballard	191 14	339 94	794 94	*		1,326 02	49 70	1,276 32
Morgan	Lewis Allen	1,000 65	1,743 59	455 19	699 22	01	3,898 70		3,898 70
McDowell	Smith Trent	*	371 42	*			371 42	16 00	355 42
Nicholas	John G. Malcom	419 01	670 15	323 94		1 00	1,414 10		1,414 10
Pleasants	John Kester		249 62				249 62		249 62
Pocahontas	J. F. Wanlas				268 82		268 82		268 82
Pocahontas	S. L. Gibson	*	99 10	*			99 10	14 99	84 11
Preston	R. Warthen		96 71				96 71		96 71
Putnam	Isaac A. Wade	2,069 99	2,142 36	765 84	867 31	18 00	5,863 50		5,863 50
Randolph	John M. Phares	*	537 29	*	8 20	1 00	546 49	128 76	417 73
Roane	John W. Spencer				19 58	18 52	38 10		38 10
Wayne	Morgan Garrett	*	163 46			186 00	349 46	253 73	95 73
Wirt	F. B Stoddard	1,832 43	1,762 96	474 93	361 81	28 01	4,460 14		4,460 14
Wood	W. H. Mattingly	2,047 09	7,970 15	2,718 81	2,990 65		15,726 70		15,726 70
Wyoming	R. T. Lusk	608 17	854 98	152 46	39 69	29 00	1 684 30		1,684 30
	Total	$14,108 64	$39,616 71	$7,763 69	$5,835 00	$291 54	$67,615 58	$997 03	$66,618 55

TABLE L—3.

List of Sheriffs in arrears for taxes for the year 1869.

COUNTY.	Name of Officer.	State Tax	School Tax	License Tax.	Sale of Delinquent Lands.	Fines.	Aggregate.
Boone	E. R. Bias	$1,222 91	$1,366 58	$230 31		$2 00	$2,821 80
Cabell	John Harshberger					5 00	5 00
Doddridge	E. L. Wade	1,294 40	1,221 09				2,515 49
Grant	M. A. Rady	87 03	488 39				575 42
Jackson	D. J. Keeney		1,214 69		34 57		1,249 26
Lincoln	G. Adkins		155 28				155 28
Logan	H. Blair	1'078 33	1,440 02	99 29			2,618 34
Marion	H. M Ice	4,808 39	3,535 97	1,389 64			9,734 00
Marshall	H. Keltz				144 18		144 18
Mercer	Benj. White	1,466 01	1,932 04				3,398 05
Morgan	Lewis Allen	1,790 84	1,774 77	550 30	561 19		4,677 10
McDowell	Smith Trent				2 34		2 34
Pocahontas	Jno. F. Wanless	2,654 99	2,118 80	217 87	44 92		5,036 64
Putnam	Isaac A. Wade	997 44	1,277 65				2,275 09
Roane	John W. Spencer	1,750 12	1,995 30	81 82	338 07	76 54	4,241 85
Wirt	T. B. Stoddard	132 55	947 52	579 71	2,144 72		3,804 50
Wyoming	R. T. Lusk		295 61				295 61
	Total	$17,283 01	$19,763 77	$3,149 64	$3,269 99	$83 54	$43,549 95

TABLE L—4.

List of Sheriffs in arrears for Taxes for 1868.

COUNTY.	Name of Officer.	State Tax	School Tax.	License Tax.	Fines.	Jury Costs	Aggregate
Boone	E. R. Bias	$1,128 12	$1,325 27	$262 29	$23 00	$18 00	$2,756 68
Jackson	Geo. S. M. King	1,185 93	2,107 86				3,293 79
Logan	Harrison Blair	1,081 28	1,439 96	123 17			2,644 41
Morgan	Lewis Allen	50 36	51 65				102 01
Pocahontas	John F. Wanless	*	1,285 67				1,285 67
Putnam	I. A. Wade		872 42				872 42
Ritchie	Benj. Wells	111 14	133 41				244 55
Roane	John W. Spencer		535 40				535 40
Taylor	Reuben Davisson				1 00		1 00
	Total	$3,556 83	$7,751 64	$385 46	$24 00	$18 00	$11,735 93

* This account overpaid $75.46.

TABLE L—5.

List of Sheriffs in arrears for Taxes for the year 1867.

COUNTY.	Name of Officer.	State Tax.	School Tax.	License Tax	Militia Fines.	Jury Costs.	Aggregate.
Boone	E. R. Bias	$720 23	$1,051 97				$1,782 20
Harrison	T. F. Roane				$78 75		78 75
Logan	Harrison Blair	855 07	764 04				1,619 11
Logan	Jasper Perry	9 91	3 88	$167 45			181 24
Preston	Reuben Warthen				126 50		126 50
Taylor	R. Davisson					$6 00	6 00
Tyler	J. C. Way				149 00		149 00
Total		$1,595 21	$1,819 89	$167 45	$354 25	$6 00	$3,942 80

TABLE L—6.

List of Sheriffs in arrears for Taxes for the year 1866.

COUNTY.	Name of Officer.	State Tax.	School Tax.	License Tax	Fines.	Sale of Delinquent Lands.	Militia Fines.	Aggregate.
Boone	W. V. Bias	$1,200 51	$926 29	$22 92	$50 00			$2,199 72
Calhoun	N. Polling			36 43				36 43
Doddridge	Floyd Neeley		7 62	340 44				348 06
Grant	John R. Dolly		145 94					145 94
Logan	Jasper Perry			25 00				25 00
Monongalia	J. M. Brand	558 34	688 70				$124 40	1,371 44
Randolph	A. E. Harper						52 20	52 20
Taylor	R. Davisson		36 91		38 00	$49 47		124 38
Tyler	L. W. Martin			132 19			243 45	375 64
Wayne	Morgan Garrett	1,071 62	1,156 18					2,227 80
Wayne	James Bartram	861 14	404 33	92 62				1,358 09
Wood	H. Dils				10 00			10 00
Wyoming	W. Roach	350 57	508 36	158 90				1,017 83
	Total	$4,042 18	$3,874 33	$808 50	$98 00	$49 47	$420 05	$9,292 53

TABLE L—7.

List of Sheriffs in arrears for Taxes for 1865.

COUNTY.	Name of officer.	State Tax.	School Tax.	License Tax.	Sale of Delinquent Lands.	Militia Fines.	Aggregate.
Barbour	Spencer Glasscock				$ 76		$ 76
Boone	W. V. Bias	$619 26	$16 94	$960 00			645 80
Jackson	G. S. M. King					$582 00	582 00
Monongalia	J. M. Brand					1,742 07	1,742 07
Pleasants	John Kester					133 50	133 50
Putnam	B P. Morris	10 65					10 65
Wayne	Morgan Garrett	1,039 46	882 80				1,922 26
Wayne	James Bartram	781 97					781 97
Wirt	W. V. Vernon			57 08	49 80		106 88
Wood	H. H. Dils					901 50	901 50
	Total	$2,451 34	$899 74	$66 68	$50 56	$3,359 07	$6,827 39

TABLE L—8.

List of Sheriffs in arrears for taxes for 1863 *and* 1864

COUNTY.	Name of Officer.	State Tax 1863.	State Tax 1864	Militia fines	Aggregate.
Hancock	J. W. Hobbs	$94 93			$94 93
Jackson	G. S. M. King			$474 40	474 40
Wirt	W. V. Vernon		$22 55		22 55
Wayne	James Bartram	302 68	304 71		607 39
	Total	$397 61	$327 26	$474 40	$1,199 27

TABLE L—9.

List of Sheriffs and Collectors in arrears for Taxes for 1861 *and* 1862.

COUNTY.	Name of Officer.	State Tax, 1861.	State Tax, 1862.	Aggregate.
Cabell	J. B. Bumgardner	$1,389 72	$3,338 93	$4,728 65
Jackson	J. F. Scott	3,335 83	1,203 62	4,539 45
Mason	W. E. Wetzel	3,410 21		3,410 21
Monongalia	James Odbert		3,952 34	3,952 34
Nicholas	M. L. Rader	476 77	433 35	910 12
Pleasants	James Hamlin		42 71	42 71
Pleasants	Thomas Johnson	65 92		65 92
Randolph	Jesse F. Phares	2,027 41	3,287 81	5,315 22
Wayne	James Bartram		2,943 16	2,943 16
Wayne	Morgan Garrett		1,023 41	1,023 41
Wood	H. H. Dils		1,184 86	1,184 86
Wirt	W. V. Vernon		3 36	3 36
Total		$10,705 86	$17,413 55	$28,119 41

TABLE L—10.

List of Sheriffs and Collectors in arrears for License Tax for 1861, 1862 *and* 1863.

COUNTY.	Name of Officer.	Tax of 1861.	Tax of 1862.	Tax of 1863.	Aggregate.
Cabell	J. B. Bumgardner		$186 05		$186 05
Jackson	James F. Scott		597 20	$659 80	1,257 00
Harrison	James Monroe	$31 40			31 40
Harrison	R. Fowlkes		11 26		11 26
Harrison	T. L. Moore		34 61		34 61
Marion	Rawley Morris			96 50	96 50
Monongalia	James Odbert	956 97	986 89		1,943 86
Randolph	Jesse F. Phares		156 40		156 40
Wirt	W. V. Vernon			26 80	26 80
Wirt	A. Foster		75 00		75 00
Wood	H. H. Dils	944 97	100 00	15 33	1,060 30
	Total	$1,933 34	$2,147 41	$798 43	$4,879 18